

In the Claims:

Please cancel claims 1-24, leaving claims 25-41 for examination.

1-24. (Cancelled)

25. (Original) A semiconductor structure, comprising:
a trench formed in a substrate;
a first layer of a first material formed over the substrate and having an faceted opening therethrough over the trench; and
a mask layer formed over the first layer and having an opening therethrough over the opening of the first layer.

26. (Original) The semiconductor structure of claim 25 wherein the faceted opening of the first layer undercuts the opening of the mask layer.

27. (Original) The semiconductor structure of claim 25 wherein the first material comprises a silicon nitride layer.

28. (Original) The semiconductor structure of claim 25 wherein the mask layer comprises a layer of a silicon oxide material.

29. (Original) The semiconductor structure of claim 25, further comprising a layer of insulating material filling the trench.

30. (Original) A semiconductor structure, comprising:
a trench formed in a substrate; and
a first layer of a silicon nitride material formed over the substrate and having an faceted opening therethrough over the trench.

31. (Original) The semiconductor structure of claim 30, further comprising a layer of insulating material filling the trench.

32. (Original) The semiconductor structure of claim 30, further comprising a pad oxide layer interposed between the first layer and the substrate, the pad oxide layer having an opening therethrough over the trench.

33. (Original) A semiconductor structure, comprising:
a trench formed in a substrate; and
a first layer of a silicon nitride material formed over the substrate and having a first side proximate to the substrate and a second side opposite of the first side, and further having an opening therethrough over the trench, the opening having a first dimension along the first side and a second dimension along the second side greater than the first dimension.

34. (Original) The semiconductor structure of claim 33 wherein the materials from which the substrate and the first layer are formed can be selectively etched with respect to one another.

35. (Original) The semiconductor structure of claim 33 wherein the opening of the first layer is tapered.

36. (Original) The semiconductor structure of claim 33 wherein the opening of the first layer is faceted.

37. (Original) A semiconductor structure, comprising:
a trench formed in a substrate;
a mask layer having an opening therethrough and located over the trench; and
a first layer interposed between the substrate and the mask layer, the first layer having an opening undercutting the opening of the mask layer.

38. (Original) The semiconductor structure of claim 37 wherein:
the opening through the mask layer having a first dimension;
the first layer having a first side proximate to the substrate and a second side
opposite the first side; and

the opening of the first layer having a first dimension along the first side and a
second dimension along the second side greater than the first dimension of the opening through
the mask layer and also greater than the first dimension of the opening of the first layer.

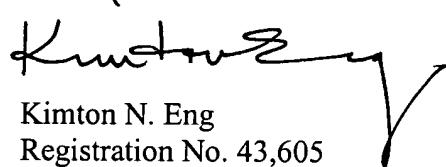
39. (Original) The semiconductor structure of claim 37 wherein the materials
from which the first layer and the mask layer are formed can be selectively etched with respect to
one another.

40. (Original) The semiconductor structure of claim 37 wherein the mask
layer comprises a layer formed from a silicon oxide material.

41. (Original) The semiconductor structure of claim 37 wherein the first layer
comprises a layer formed from a silicon nitride layer.

Respectfully submitted,

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